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MAY - 4 2005

RICHARD W. WIERING  
CLERK, U.S. DISTRICT COURT,  
NORTHERN DISTRICT OF CALIFORNIA

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

SI

SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA and  
VIRGILIO B. SANTOS, Revenue Officer, +

NO.

C 05 01837

Petitioners,

v.

MARK A. MANNING,

Respondent.

ORDER TO SHOW CAUSE RE  
ENFORCEMENT OF INTERNAL  
REVENUE SERVICE SUMMONS

Good cause having been shown by the petitioner upon its petition filed in the above-entitled proceeding on May 4, 2005, 2005, it is hereby:

**ORDERED** that respondent Mark A. Manning appear before this Court on the 1st day of July, 2005, at 9 a.m., in Courtroom No. 10, 19th Floor, United States District Court, 450

Golden Gate Avenue, San Francisco, California, and then and there show cause, if any, why he should not be compelled to appear and provide documents and testimony as required by the summons heretofore served upon him as alleged and set forth in particular in said petition; and it is further

**ORDERED** that a copy of this Order to Show Cause, together with a copy of the aforesaid petition, be served upon said respondent in accordance with Rule 4 of the Federal Rules of Civil Procedure at least thirty-five (35) days before the return date of this Order above specified; and it is further

**ORDERED** that within twenty-one (21) days before the return date of this Order, respondent may file and serve a written response to the petition, supported by appropriate affidavit(s) or declaration(s) in conformance with 28 U.S.C. § 1746, as well as any motion he desires to make, that the petitioner may file and serve a written reply to such response, if any, within fourteen (14) days before the return date of this Order; that all motions and issues raised by the pleadings will be considered on the return date of this Order, and only those issues raised by motion or brought into controversy by the responsive pleadings and supported by affidavit(s) or declaration(s) will be considered at the return of this Order, and any uncontested allegation in the petition will be considered admitted.

**ORDERED** this \_\_\_\_\_ day of \_\_\_\_\_, 2005, at San Francisco, California.



\_\_\_\_\_  
JUDGE